

SPECIAL MEETING- MANSFIELD TOWN COUNCIL  
FEBRUARY 12, 2007

Mayor Elizabeth Paterson called the special meeting of the Mansfield Town Council to order at 6:00 p.m. in the Council Chambers of the Audrey P Beck Building. The purpose of the meeting was to hear a presentation on Preparation of a Quality Budget.

Town Manager Matthew Hart introduced the presentation stating that the Council has expressed an interest in participating earlier in the budget cycle. Past practice has been for the Council to review the budget after the Departments have made their request and the Town Manager and Financial Director have reviewed those requests. Starting next year the Council will start reviewing the budget in the fall in order to shape the budget to support the policy goals of the Council.

Finance Director Jeffrey Smith and Controller Cherie Trahan reviewed the criteria found in all good budget documents.

The Policy Document should include long and short-term goals, policies and priorities. Mr. Smith commented that this aspect of a budget is probably the most important and perhaps the Town's weakest. The Strategic Planning process should assist the Town in identifying goals and objectives. The budget document should be tied to these goals and the mission statement should promote the budget.

The Financial Plan should include all revenues, expenditures and other financial sources for the current year and the proposed budget year. Projected changes in fund balances, debt obligations, all capital expenditures and basis of funding should be part of the budget proposal. Mr. Smith explained the Town's use of Pequot money for one-time expenditures and support of obligations like retirement funding. The Town uses modified accrual as a basis for budgeting, which is the suggested norm for municipalities nationwide.

The Operations Guide should describe the activities in the town, provide objective measures of progress and an organizational chart. Mr. Smith noted that currently the Town has only rudimentary measures on which to judge performance.

The Communications Device describes the budget process, the effect of strategic planning on the budget and process, procedures for amending the budget, descriptive tables, charts schedules and the like, a table of contents and a glossary. The Mansfield Town Budget document includes these items.

Council members discussed the importance of budget hearings and forums for the public. The meeting was adjourned at 7:10 p.m.

Elizabeth Paterson, Mayor

Mary Stanton, Town Clerk